

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF MICHIGAN

Case number (if known) _____ Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	<u>Offshore Spars Co.</u>	
<hr/>		
2. All other names debtor used in the last 8 years <small>Include any assumed names, trade names and doing business as names</small>		
<hr/>		
3. Debtor's federal Employer Identification Number (EIN)	<u>38-2424437</u>	
<hr/>		
4. Debtor's address	Principal place of business <u>50200 E. Russell Schmidt Blvd.</u> <u>New Baltimore, MI 48051</u> <small>Number, Street, City, State & ZIP Code</small> <u>Macomb</u> <small>County</small>	Mailing address, if different from principal place of business _____ <small>P.O. Box, Number, Street, City, State & ZIP Code</small> Location of principal assets, if different from principal place of business _____ <small>Number, Street, City, State & ZIP Code</small>
<hr/>		
5. Debtor's website (URL)	<u>https://www.offshorespars.com/</u>	
<hr/>		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____	
<hr/>		

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
☐ Railroad (as defined in 11 U.S.C. § 101(44))
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

Check one:

- ☐ Chapter 7
☐ Chapter 9

☒ Chapter 11. Check **all** that apply:

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- ☒ No.
☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? ☐ No ☒ Yes.

List all cases. If more than 1, attach a separate list

Debtor	<u>Eric Graczyk</u>	Relationship	<u>Affiliate</u>
District	<u>Eastern Dist. of MI</u>	When	<u>5/22/23</u>
		Case number, if known	<u>23-</u>

11. Why is the case filed in this district? *Check all that apply:*
- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? ☒ No ☐ Yes.
- Answer below for each property that needs immediate attention. Attach additional sheets if needed.
- Why does the property need immediate attention?** (*Check all that apply.*)
- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other _____
- Where is the property?** _____
Number, Street, City, State & ZIP Code
- Is the property insured?**
- ☐ No
- ☐ Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*
- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors
- | | | |
|---|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 | | |

15. Estimated Assets
- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **May 23, 2023**
MM / DD / YYYY

X /s/ Eric Graczyk
Signature of authorized representative of debtor

Title **President**

Eric Graczyk
Printed name

18. Signature of attorney

X /s/ Charles D. Bullock
Signature of attorney for debtor

Date **May 23, 2023**
MM / DD / YYYY

Charles D. Bullock P55550
Printed name

Stevenson & Bullock, P.L.C.
Firm name

26100 American Drive
Suite 500
Southfield, MI 48034
Number, Street, City, State & ZIP Code

Contact phone **(248)354-7906 Ext. 2224** Email address **cbullock@sbpiclaw.com**

P55550 MI
Bar number and State

RESOLUTION OF OFFSHORE SPARS CO.

OFFSHORE SPARS CO. a Michigan corporation (the “Company”), hereby certifies that the following is a true and correct copy of resolutions duly adopted at a meeting of the shareholders and officers of the Company on May 19, 2023 in accordance with the requirements of applicable Michigan law and the said resolutions have not been modified or rescinded and are still in full force and effect on the date hereof.

RESOLVED, that in the judgment of the shareholders and officers, it is desirable and in the best interest of the Company that the Company commence a Chapter 11 bankruptcy case by filing voluntary petition under the provisions of Chapter 11 of Title 11, United States Code (the “Bankruptcy Code”); and

RESOLVED, that Eric Graczyk is hereby authorized and empowered on behalf of, and in the name of the Company to execute and verify or certify a petition under Chapter 11 of the Bankruptcy Code to cause the same to be filed in the United States Bankruptcy Court for the Eastern District of Michigan at such time as such authorized officer executing the same shall determine (“Bankruptcy Case”); and

RESOLVED that Eric Graczyk is hereby authorized and empowered on behalf of, and in the name of the Company to retain and employ other employees, attorneys, investment professionals, accountants, restructuring professionals, financial advisors, and other professionals to assist in the Company’s Chapter 11 case on such terms as are deemed necessary, proper and desirable; and

RESOLVED, that Eric Graczyk be and hereby is, authorized and empowered to act as the responsible person for the Company during the Bankruptcy Case (both in and out of Court) and to cause the Company to enter into, execute, deliver, certify, file, record, and perform such agreements, instruments, petitions, applications, motions, plans, disclosure statements, affidavits, applications for approvals or rulings of courts, governmental or regulatory authorities, certificates or other documents, and to take such other actions, as in the judgment of such officer shall be necessary, proper and desirable to prosecute to a successful completion the Company’s Chapter 11 case, and to carry out and put into effect the purposes of the foregoing resolutions consistent with the United States

Bankruptcy Code, and the transactions contemplated by these resolutions, their authority thereunto to be evidenced by the taking of such actions; and


RESOLVED, that Charles D. Bullock and the law firm of Stevenson & Bullock, P.L.C. be and it hereby are, employed as attorneys for the Company for the Bankruptcy Case; and

RESOLVED, that any and all past actions heretofore taken by any directors and officers of the Company in the name of and on behalf of the Company in the furtherance of any or all of the preceding resolutions be, and the same hereby are ratified, approved, and adopted.


IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of May, 2023.

APPROVED:

OFFSHORE SPARS CO.

By: /s/ Eric Graczyk 
Eric Graczyk
Its: President

GRACZYK HOLDINGS, LLC

By: /s/ Eric Graczyk 
Eric Graczyk
Its: Member

Fill in this information to identify the case:

Debtor name Offshore Spars Co.

United States Bankruptcy Court for the: EASTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 23, 2023

X /s/ Eric Graczyk

Signature of individual signing on behalf of debtor

Eric Graczyk

Printed name

President

Position or relationship to debtor

**United States Bankruptcy Court
Eastern District of Michigan**

In re Offshore Spars Co.

Debtor(s)

Case No.

Chapter

11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Graczyk Holdings, LLC 37887 W. 12 Mile Rd. Farmington, MI 48331	Equity	100%	Shares

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date May 23, 2023

Signature /s/ Eric Graczyk
Eric Graczyk

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
Eastern District of Michigan**

In re **Offshore Spars Co.**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **May 23, 2023**

/s/ Eric Graczyk

Eric Graczyk/President

Signer/Title

Action Wood Solutions
44500 Reynolds Drive
Clinton Township, MI 48036

Adler Pollock & Sheehan P.C.
One Citizens Plaza, 8th Floor
Providence, RI 02903-1345

Adler Pollock & Sheehan, P.C.
175 Federal Street
Boston, MA 02110

Adler Pollock & Sheehan, P.C.
49 Bellevue Avenue
Newport, RI 02840

AHB Tooling & Machinery
1658 Champagne Dr. N.
Saginaw, MI 48604

Air Gas
PO Box 802576
Chicago, IL 60680

Airtech International
5700 Skylab Road
Huntington Beach, CA 92647

Alerion Yachts
c/o Peter Eastman
342 Compass Cir.
North Kingstown, RI 02852

Alexander Roberts
1851 Langley Ave.
Irvine, CA 92614

Allen Brothers
2-4, Hallmark Industrial Estate
Southminster, Essex CM0 7EH
UNITED KINGDOM

Altomare Pro Sail di Marco Augelli
Avv. Marco Gherardi
Via Nazario Sauro n. 2
40121 Bologna
ITALY

Amazon
1200 12th Ave.
Ste. 1200
Seattle, WA 98144

Annapolis Rigging
c/o Jay Herman
7346 Edgewood Road
Annapolis, MD 21403

Apac Paper & Packaging Corp.
4000 Enterprise Dr.
Allen Park, MI 48101

Aquidneck Custom
c/o William A Koffler
69 Ballou Blvd
Bristol, RI 02809

Ari Wolf
1038 W Theresa Ln
Milwaukee, WI 53209

AT & T
P.O. Box 8212
Aurora, IL 60572-8212

Bainbridge International
255 Revere Street
Canton, MA 02021

Bay Boat Works
145 Hance Point Road
North East, MD 21901

Big Lakes Lawncare LLC
51194 Romeo Plank Road
Suite 202
Macomb, MI 48042

Bill Lang
1124 Avenue C
Riviera Beach, FL 33404

Bill Lang
12 Camino de las Brisas
Corrales, NM 87048

Boeshield - PMS Products, INc.
76 Veterans Dr.
Holland, MI 49423

Brooklin Boatyard
44 Center Harbor Road
Brooklin, ME 04616

Brown Borkowski & Morrow
37887 West Twelve Mile Road
Farmington, MI 48331

BSI Rigging DK
Fjordagervej 34-36
DK-6100 Haderslev
DENMARK

Butki Saw & Tool, Inc.
20582 Hall Road
Clinton Township, MI 48038-1536

Buzzards Bay Yacht Services
4 Fairhaven Road
Mattapoisett, MA 02739

C Sherman Johnson
1 Matthews Drive
P.O. Box L
East Haddam, CT 06423

Campbell's Boatyard LLC
c/o Alan Campbell
26106A Bachelor Harbor Drive
Oxford, MD 21654

Chemical Concepts, Inc.
410 Pike Rd.
Huntingdon Valley, PA 19006

Chesterfield 5, LLC
12955 23 Mile Road
Shelby Township, MI 48315

Chesterfield Township
47275 Sugarbush Rd.
New Baltimore, MI 48047-5156

Cimolai S.p.A
Uffici amministrativi: Porcia
Corso Lino Zanussi, 26 - 33080 (PN)
ITALY

Citizens Insurance
645 W. Grand River Ave.
Howell, MI 48843

Claasen Shipyards
37 Wellington Road
Phillipsburg Sint-Maarten P.O.Box 5011
Phillipsburg
SINT-MAARTEN

Clean All Janitorial Services Inc.
P.O. Box 116
Roseville, MI 48066

Coast to Coast
26018 Groesbeck Hwy
Warren, MI 48089

Coecles Harbor Marina & Boatyard
18 Hudson Ave
Shelter Island, NY 11964

Collection Yachts
1121 E. Las Olas Blvd.
Fort Lauderdale, FL 33301

Color Coat Plating Co.
355 W. Girard
Madison Heights, MI 48071

Colorado Department of Revenue
Taxation Division
P.O. Box 17087
Denver, CO 80217-0087

Colorado Department of Revenue
1881 Pierce St.
Entrance B
Lakewood, CO 80214

Composite Concepts LLC
35940 Carlisle
Clinton Township, MI 48035

Composites One
4526 Paysphere Circle
Chicago, IL 60674

Craig Penny
5-25-2-201 Nishigotanda 201
Shinagawa City JP-13 141-0022
JAPAN

Crane 1
1027 Byers Rd.
Miamisburg, OH 45342

CSC
PO Box 7410023
Chicago, IL 60674

Daniel Koules
1246 Raleigh Road
Glenview, IL 60025

David Chase
10854 Encino Drive
Oak View, CA 93022-9238

David Happ
6009 Durbin
Bethesda, MD 20817

David Happ
508 E St
Wilmington, CA 90744

David Shriner
905 Bishop Ln
Grosse Pointe, MI 48230

Davis Instruments
3465 Diablo Avenue
Hayward, CA 94545

DD&S Express
40 Fall River Avenue
Rehoboth, MA 02769

Depatie Fluid Power
6256 American Avenue
Portage, MI 49002

DHI Equipment
41216 Vincenti Ct.
Novi, MI 48375

Dieball Sailing
c/o Mike Stark
2933 131 St
Toledo, OH 43611

Donald Thinschmidt
4642 Sailview Dr.
Holland, MI 49423

DTE
PO Box 740786
Cincinnati, OH 45274-0786

DWM Holdings, Inc.
23171 Groesbeck Hwy.
Warren, MI 48089

e33 Trading
c/o Robbie Doyle
43 Norman St
Marblehead, MA 01945

Easom Rigging
c/o Scott Easom
1230 Brickyard Cove Road
#102
Richmond, CA 94801

Ellen Bloom
707 Gardenia
Royal Oak, MI 48067

Eric Graczyk
4170 Nearbrook Rd.
Bloomfield Hills, MI 48302

Erich Christoph
23 Westgate Blvd
Savannah, GA 31405

Euro Marine Trading
62 Halsey Street
Unit M
Newport, RI 02840

Evolution Yachts SL
Av. de Gabriel Roca, 46,
07015 Palma
SPAIN

Faire
517 E. 1600
Orem, UT 84058

Fastenal
P.O. Box 1286
Winona, MN 55987-1286

FedEx
P.O. Box 332
Memphis, TN 38194-4741

Fifth Third Bank
c/o Mark Sandri
18800 Hall Road
Mail Drop JHRD1B
Clinton Township, MI 48038

FIRE EXTINGUISHER
31551 GROESBECK
FRASER, MI 48026

FJ Manufacturing
32329 Milton Avenue
Madison Heights, MI 48071

Flexicon Pacific
745 N. Main St.
Orange, CA 92868

Flying Brick Limited - Todd Burrough
26 Onekiirite
Hobsonville Point
Auckland 0618
NEW ZEALAND

Forespar
22322 Gilberto
Rancho Santa Margarita, CA 92688

Front Street Shipyard
101 Front St.
Belfast, ME 04915

Fused Composite Design
48 Keurboom Rd.
Claremont Cape Town 7708
South Africa

Future Fibres Rigging
Avnstitucion 26, Pl De Tomburo
Valencia 46136
SPAIN

General Radiology Associate
1080 Harrington St.
Mount Clemens, MI 48043

GFL Environmental
6200 Elmridge Dr.
Sterling Heights, MI 48313

Gib Black
44-531 Kaneohe Bay Dr.
Kaneohe, HI 96744

Gibson Island Boatworks
1703 Skippers Row
Gibson Island, MD 21056

GILL North America Ltd.
1025 Parkway Industrial Park Drive
Buford, GA 30518

Gilles Combrisson
GC Rigging & Composites, LLC
800 Wharf St.
Richmond, CA 94804

Go Engineer
739 E. Fort Union Blvd.
Midvale, UT 84047

Gorilla Rigging
77 Dr Marcus Wheatland Blvd.
Newport, RI 02840

Grainger
15300 Martin Road
Roseville, MI 48066

Greg Kelchner
4619 SE Quail Trail
Stuart, FL 34997

Greiner Sailmakers
5556 Edgewater Dr.
Toledo, OH 43611

Hall Anodizing
2601 S. Huron Road
Kawkawlin, MI 48631

Hall Straton
1186 Spring St
Oak View, CA 93022

Harken
N15W24983 Bluemound Road
P.O. Box 7
Pewaukee, WI 53072

Hayn Enterprises
51 Inwood Road
Rocky Hill, CT 06067

Hella
Dept. 771011
P.O. Box 77000
Detroit, MI 48277-0011

High Performance Rigging
VIA DANTE 14/8
16011 Arenzano (GE)
ITALY

HP Rigging
VIA DANTE 14/8
16011 Arenzano (GE)
ITALY

Hugh Balloch
60 Dumpling Dr.
Jamestown, RI 02835

Innovative Industries
21493 Ryan Rd.
Warren, MI 48091

Integrity Business Solutions
26107 Sherwood Avenue
Warren, MI 48091

Internal Revenue Service
Centralized Insolvency Operation
P.O. Box 7346
Philadelphia, PA 19101-7346

IQ Manufacturing
1180 Centre Road
Auburn Hills, MI 48326

James Betts Enterprises
PO Box 991
Friday Harbor, WA 98250

JCR Supply
33580 Giftos Drive
Clinton Township, MI 48035

Jim Puckett
58 E St
Wilmington, CA 90744

Jim Yabsley
1050 Cindy Lane
Carpinteria, CA 93013

Joe Grieser
6303 Seaview Ave NW
Seattle, WA 98107

John Deere Landscapes
24110 Network Place
Chicago, IL 60673-1241

John Stevens
3 Elmsley Lane
Gross Pointe, MI 48320

Joseph Mele
Waterfront Driver Road Town
Tortola
BRITISH VIRGIN ISLANDS

Joseph Mele
4200 N Flagler Dr
West Palm Beach, FL 33407

Juan Moline
114 El Tuque Industrial Park Suite #4
Ponce, PR 00728

Keith Colburn
555 Shoke Blvd
Northbrook, IL 60062

Kevin R. Erskine
211 W Fort St.,
Suite 2001
Detroit, MI 48226-3220

Kinetic Catamarans
12 New Street
Knysna, 6570
SOUTH AFRICA

Kinetic Catamarans LLP
13326 Chuckanut Mountain Drive
Bow, WA 98232

King Marine
Poligono Ind Sur, Parcelas 21/23
Algenas, Valencia 46230
SPAIN

Kostopoulos Rodriguez, PLLC
500 W. Merrill St.
Suite 100
Birmingham, MI 48009

Kroil-Kano Laboratories LLC
1000 East Thompson Lane
Nashville, TN 37222-0098

LAIRD PLASTICS
26403 GROESBECK HWY
WARREN, MI 48089

Landing School
286 River Road
Arundel, ME 04046

Larry Hillman
P.O. Box 608
Highland Park, IL 60035

Legend Rigging
P.O. Box 238
Chester, CT 06412-0238

Lochner Law Firm, P.C.
91 Main St., 4th Fl
Annapolis, MD 21401

Logan Greenlee
309 Front St
Marion, MA 02738

LookOut Capital LLC
P.O. Box 161124
Atlanta, GA 30321

Lopolight
Bakkegaardsvej 513
DK-3050 Humlebaek
DENMARK

Lyman-Morse Boatbuilding
84 Knox St
Thomaston, ME 04861

Macomb Emergency Physicians PLLC
P.O. Box 776421
Chicago, IL 60677

Maloney Marine Rigging
P.O. Box 364 Southport
Southport, ME 04576

Marine Industries
2900 Boyne Rd.
P.O. Box 368
Marlette, MI 48453

Marine Results
4 The Sidings, Hound Road
Netley Abbey, England S031 5Qa
UNITED KINGDOM

Marlow
10 Cordage Park Circle, Suite 228
Plymouth, MA 02360

Marvin Ihnen
276 Lake Shore Rd.
Grosse Pointe, MI 48236

Matthias Maus
C/O International Fine Art Corp.
1819 SE 17th Street
Suite 1206
Fort Lauderdale, FL 33316

McGee Industries
9 Crozerville Road,
P.O. Box 2425
Aston, PA 19014-0425

McLaren Macomb
Attn: Accounts Receivable
1000 Harrington St.
Clinton Township, MI 48036

McMASTER-CARR SUPPLY
600 N. County Line Road
Elmhurst, IL 60126

Merlin Law Group
c/o Keona Williams
777 Harbor Island Blvd
Tampa, FL 33602

Metro Welding Supply
12620 Southfield
Detroit, MI 48223

MFASCO
PO Box 386
Roseville, MI 48066

Michael Schmidt Yachtbau
c/o Christin Kalisch
Nordstraße 1, Greifswald
17493
GERMANY

Michigan Department of Treasury
Collections/Bankruptcy Unit
P.O. Box 30168
Lansing, MI 48909

Michigan Miller
The Sterling Group, Inc.,
13900 Lakeside Circle
Sterling Heights, MI 48313

Midwest Marine Supply
24300 Jefferson Avenue
Saint Clair Shores, MI 48080

Mike Fozo
61 Kenwood Road
Grosse Pointe, MI 48236

Mike Kayusa
4025 E 102nd St
Chicago, IL 60617

Mitsubishi Chemical Carbon Fiber & Comp.
1822 Reynolds Ave.
Irvine, CA 92614

Morris Yachts
c/o Donnie Dow
14 Harbor Drive
Northeast Harbor, ME 04662

Motor City Industrial
1600 E. 10 Mile Road
Hazel Park, MI 48030

Nance & Underwood
262 SW 33rd St
Fort Lauderdale, FL 33315

Nautor Swan
Oy Nautor Ab P.O. Box 10
68601 JAKOBSTAD
FINLAND

Nautor Swan Global Service
Moll de Quimet Costa 1-10,
Port de Badalona,
08912 Badalona (Barcelona) Spain

Nautor Swan Global Service SL
Moll De Quimet Cost 1-10
Port De Badalona, Badalona, 08912
SPAIN

Navtec Hydraulics
800 Flanders Road,
Unit 10 #5
Mystic, CT 06335

Nick Nicholson
292 E Shore Road
Jamestown, RI 02835

Northwest Rigging
c/o Jerry Vander Veen
30th St
Anacortes, WA 98221

Occupational Health
Centers of Michigan PC
P.O. Box 5106
Southfield, MI 48086-5106

Orange Sails
Via dei Cavalieri di Malta 9
34015 Muggia, Friuli-Venezia Giulia
ITALY

Pacer Marine
1555 Apex Road
Sarasota, FL 34240

Painters Supply
P.O. Box 1477
Taylor, MI 48180

Pathward, National Association
5480 Corporate Drive, Suite 350
Troy, MI 48098

Patrick Rogers
Charleston City Marina
17 Lockwood Blvd Charleston
Charleston, SC 29401

Paul Kanev
140 Huyshope Avenue
#601
Hartford, CT 06106

Paul Kanev
20 S Letitia St #41C
Philadelphia, PA 19106

Paul Kanev
282 Washington St
Hartford, CT 06106

Paycheck Protection Program Loan
38 Fountain Square Plaza
Cincinnati, OH 45263

PED Prestige Extreme Distribution
24700 Capital Blvd.
Clinton Township, MI 48036

Peek-A-Boo
11455 E. 13 Mile Rd.
Ste 202
Warren, MI 48093

Persak & Wurmfeld
69 Jay St.
#601a
Brooklyn, NY 11201

Peter Dougherty
58 E St
Boston, MA 02118

Peter Gibbons
12820 Trites Rd, Unit 37
Richmond BC V7E 3R8
CANADA

Peter Thorton
31 East Snapper Pt. Drive
Key Largo, FL 33037

Peters + Bey
Senefelder-Ring 9
21465 Reinbek
GERMANY

Pierre Bouriez
10 Avenue du Chili
Bruxelles 1000
BELGIUM

Pro Set
707 Martin St.
Bay City, MI 48707

Pronto Clearing CC
PO Box 36885
Chempet
Cape Town 7442 South Africa

Protect Tape
VIA PIETRARUBBIA
32D - 47921
Rimini (RN)
ITALY

Proteus LTD
c/o George Sakellaris
111 Speen Street
Framingham, MA 01701

Quick USA
810 Oregon Ave.
Suite F
Linthicum Heights, MD 21090

R&W Rope
39 Tarkiln Place
P.O. Box 50420
New Bedford, MA 02745

Reckmann Yacht Equipment
Siemensstrasse 37-39
25462 Rellingen
GERMANY

Regional Medical Imaging
3346 Lennon Road
Flint, MI 48507

Reynolds Advanced
51805 Filomena Drive
Shelby Township, MI 48315

Rig Pro Rhode Island
c/o Mattie Falls
14 Regatta Way
Portsmouth, RI 02871

Rigging Projects
Unit 5 Mitchell Point, Ensign Way
Hamble-le-Rice, Southampton, SO31 4RF
UNITED KINGDOM

Rite-Way Cutter Sharpening
33545 Groesbeck Hwy.
Fraser, MI 48026

Rob Hendershot
726 Milwaukee Ave
South Milwaukee, WI 53172

Alexander Roberts
1851 Langley Ave.
Irvine, CA 92614

Robin Mitra
823 Cherokee Ave.
Royal Oak, MI 48067

Rockport Marine
c/o Sam Temple
1 Main Street
Rockport, ME 04856

Ronstan
1170 East Main Road, Unit 3
Portsmouth, RI 02871

Running Tide, LLC
9900 Main St.
Suite 500
Fairfax, VA 22031

Safe Harbor Jamestown
Jamestown Boat Yard
P.O. Box 347
Jamestown, RI 02835

Sam Vinyard
84 Knox St
Thomaston, ME 04861

Sandin Manufacturing
250 Indiana Hwy. 212
Michigan City, IN 46360

Schaedler Enterprises
c/o Matt Schaedler
1831 East Manhattan
Toledo, OH 43608

Schaedler Enterprises
42 Needs Point Rd
Mattapoisett, MA 02739

Schaefer Marine
158 Duchaine Blvd.
New Bedford, MA 02745-1293

Scott Serafin
31 Barrington Ln
Chester Springs, PA 19425

Sea Dog
P.O. Box 479
Everett, WA 98206

Seahorse Mag
Fairmeade Communications Ltd.
5 Britannia Place Station St.
Lymington Hampshire SO413BA United Kingd

SeaSmart
398 East Dania Beach Blvd.
Suite #297
Dania, FL 33004

Seatek Yachting
c/o Alan Lindsey
2226 Gondar Ave
Long Beach, CA 90815

Semco Energy Gas Company
P.O. Box 79001
Detroit, MI 48279-1722

Shopify
151 O'Connor St.
Ground Floor
Ottawa, Ontario K2PL8

Site One Landscape Supply
51224 Simone Industrial Dr.
Utica, MI 48316

Small Business Administration
409 3rd St., SW Floor 2
Washington, DC 20416

Small Business Administration
Attn. District Counsel
515 Patrick V. McNamara Bldg.
477 Michigan Avenue
Detroit, MI 48226-2573

Small Business Administration
801 Tom Martin Drive
Suite 120
Birmingham, AL 35211

Small Business Administration
2719 N. Air Fresno Dr., Ste. 107
Fresno, CA 93727

Small Business Administration
P.O. Box 740192
Atlanta, GA 30374-0192

Small Business Administration
PO Box 740192
Atlanta, GA 30374-0192

Sound Rigging Servicees
c/o Chuck Poindex
6 Plains Road
P.O. Box 471
Essex, CT 06426

Source 1 Metals
1857 Enterprise Drive
Rochester, MI 48309

Sparcraft Cape Town
22 Bolt Ave.
Montague Gardens
Postal Code 7435 Cape Town, SA

Spinlock USA
P.O. Box 2672
Newport, RI 02840

SpM Design LLC
429 Almy Rd.
Somerset, MA 02726

St Clair Boats
24400 Jefferson St
Saint Clair Shores, MI 48080

Staples Credit Plan
Dept. 51-7814669643
P.O. Box 689020
Des Moines, IA 50368-9020

Stark CNC
Unit 15 Stella Cove, 43 Stella Road
Montague Gardens, Cape Town, 7441
SOUTH AFRICA

State of California
Franchise Tax Board
PO Box 942867
Sacramento, CA 94267-1111

State of California
Franchise Tax Board
PO Box 942840
Sacramento, CA 94240

State of California
Consumer Use Tax
450 N. St. MIC:37
Sacramento, CA 94279-0037

State of Michigan
Department of Treasury
P.O. Box 77437
Detroit, MI 48277-0437

State of Michigan
Department of Attorney General
Cadillac Place
3030 West Grand Boulevard
Detroit, MI 48202

State of Michigan
Department of Treasury
Collections Division
Treasury Building
Lansing, MI 48922

State of Rhode Island
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

Stevan Johnson
4055 21st Ave W
Suite 200
Seattle, WA 98199

Stevan Johnson
2134 3rd Ave
Suite 200
Seattle, WA 98121

Steve Smolinske
15660 Nelson Place
Seattle, WA 98188

Steve Smolinske
4701 Shilshole Ave NW
Seattle, WA 98107

Steven L. King
200 River Place Drive
Unit 28
Detroit, MI 48207

SurfacePrep
410 W. Eight Mile Road
Ferndale, MI 48220

SY Atalante
Atlantic Sailing Ltd
Douglas Chambers North Quay
Douglas 1M1 4LA
ISLE OF MAN

SY Black Pearl
Tortuga Marine Ltd 2nd FL Maison Trinity
Rue du Pre St Peter Port Guernsey
GY1 1LT Reg # 48813
SPAIN

SY Firefly
2442 NW Market St #704
Seattle, WA 98107

SY Pendagron
c/o Greg Thomas
89 Kerchavel Ave.
Suite 200
Grosse Pointe, MI 48236

TERMINAL SUPPLY
1800 Thunderbird
Troy, MI 48084

Terminix International
P.O. Box 742592
Cincinnati, OH 45274-2592

Teufelberger Fiber Rope
848 Airport Road
Fall River, MA 02720

Tforce Freight
PO Box 1216
Richmond, VA 23218

The Law Offices of Robert A. Lewallen
PO Box 30523
Savannah, GA 31410

Thomas Barker
13430 Hamilton St
Omaha, NE 68514

Thomas Dunn
60 Racquet Road
Jamestown, RI 02835

Ti-TaMED (Pty) Ltd
54 Auckland Street
Paarden Eiland, Cape Town, 7405
SOUTH AFRICA

Tom Manco
Pilots Point North Yard
333 Boston Post Rd
Westbrook, CT 06498

Tortorrigi Transport, LLC
P.O. Box 96
Trussville, AL 35173

Tristar Plastics
P.O. Box 3065
Boston, MA 02241-3065

TRJ Yachting
5 Weatherly Road
New Zealand, 0630
NEW ZEALAND

Tylaska
800 Flanders Rd.
Mystic, CT 06355

U.S. Attorney
attn: Civil Division (IRS)
211 West Fort St., Ste 2001
Detroit, MI 48226

U.S. Attorney General
U.S. Dept. of Justice
950 Pennsylvania Ave., N.W.
Washington, DC 20530

U.S. Small Business Administration
P.O. Box 3918
Portland, OR 97208-3918

Ultra Safety Systems
1601 Hill Ave.
Suite C
Mangonia Park, FL 33407

Unum Life Insurance
408 S Lafayette Ave
Royal Oak, MI 48067

UPS
P.O. Box 894820
Los Angeles, CA 90189-4820

UPS Supply
28013 Network Place
Chicago, IL 60673

US Watercraft
c/o Sean Skrzypiec
373 Market St
Warren, RI 02885

USI Insurance
5545 Rings Road
Suite 250
Dublin, OH 43017

Usrey Commercial Cleaning
52133 Hickory Dr.
New Baltimore, MI 48047

Van Dam Custom Boats
970 E Division St
Boyne City, MI 49712

Varnum
Attn.: Sarah L. Wixson
101 N. Main St.
Ste. 525
Ann Arbor, MI 48104

Varnum
Attn.: Matthew E. Maltz
101 N. Main St.
Ste. 525
Ann Arbor, MI 48104

Wadson & Assoc.
PO Box 237
Portsmouth, RI 02871

Walter Pierson
IYM Tortola
BRITISH VIRGIN ISLANDS

Waterline Systems
270 Hogans Raod
Hubert, NC 28539

Waterline Systems
342 Compass Cir.
North Kingstown, RI 02852

Weems & Plath
214 Eastern Avenue
Annapolis, MD 21403

Wichard-Sparcraft
3901 Pine Grove Cir.
Charlotte, NC 28206

William Wrightson
26106 Bachelors Harbor Dr.
Oxford, MD 21654

Xometry
P.O. Box 735303
Dallas, TX 75373

XTJ Technology
ShenZhen Factory, Building C
Baoyuanquan 1st Industrial Zone
Donghuan Road, Bao An District, Shenzhen
CHINA

Yacht Moving S.L.
Camino de Canal
91 Local 19
Valencia 46024
SPAIN

Yachtify USA LLC
398 E Dania Beach Blvd.
Dania, FL 33004

Zephyrwerks
521 Snagstead Way
Port Townsend, WA 98368

Zero Two LLC
c/o John Gallagher
2488 Vantage Way
Del Mar, CA 92014

ZTL Tech
14 Bldg., 3rd Industrial Park of. Dawang
Shajing St., Baoan Dist., Shenzhen
Guangdong, China